

Sustainability Report.

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Introduction - Advancing our sustainable performance.

This is our third sustainability report. We report on how we serve our clients, our role in society and the way we run our business (integrity, our people, and our ecological footprint). Our approach to Corporate Responsibility & Sustainability (CR&S) is shaped by the recognition that, as a professional services organization, our impact on society comes mainly from the way we serve our clients. By delivering quality to our clients we not only contribute to responsible businesses but also enhance our clients' transparency and performance, which has on the long-term an effect on market confidence.

Corporate Responsibility & Sustainability and our strategy 2008-2011

Several events stand out in last year's Corporate Responsibility & Sustainability agenda. In a strategic meeting in November 2007 our Executive Board discussed a range of topics related to corporate responsibility, such as putting CR&S on the agenda of our existing clients, client acceptance, diversity, leadership in appropriate social organizations, travel and our environmental performance. The Executive Board meeting has further shaped our CR&S policy and has given direction to the next steps we will outline hereunder.

Our clients

This year we have developed a new three year strategy, LEAP, which stands for Leadership in the marketplace, Eminence and Quality, Accelerated growth by innovation and People leadership. One of the key initiative under the heading of Eminence and Quality is our objective to be the leading edge party on CR&S. We have formulated our ambition for 2011 in this way: "Within our profession we are a front runner on CR&S. We are this in setting our strategy, integrating CR&S in our governance processes and external reporting on concrete internal CR&S targets. But also externally,

in integrating CR&S more and more in our service offerings." We want to be seen as a living example on CR&S and to integrate CR&S in our services to all clients. This is our ultimate CR&S objective. We underpin and affirm our eminence building activities by implementing ambitious and effective internal CR&S activities.

Our contribution to society

Corporate responsibility is also a way to contribute effectively to a sustainable society. Deloitte is actively engaged with current social issues and through thought leadership, based on our experience and specialist expertise we contribute to an inspiring and meaningful social debate.

Our people

In a competitive labor market with a shrinking, diverse and demanding labor pool, the only way to retain and recruit enough of the best people is to be the most attractive option. This has our full attention, especially in the field of diversity and retention.

Our ecological footprint

We recognize the importance of minimizing the impact of our operations and services on the environment. We continue to focus on buildings and energy, travel and procurement.

[There is more information on these initiatives in the next chapters.](#)

Subscribing to the ten principles of United Nations Global Compact

Globally, Deloitte is actively engaged with a number of initiatives and groups such as the Global Reporting Initiatives, UN Global Compact and World Business Council for Sustainable Development. These organizations influence and shape the debate on corporate responsibility issues. We strive for collaboration with these organizations and to work on issues of shared concern.

In 2008, Deloitte Netherlands joined the UN Global Compact, a voluntary international network of corporations, UN agencies, trade unions and nongovernmental organizations

that supports ten universal principles. We want to conduct our business in line with these ten principles in a sustainable way. Moreover, the UN Global Compact is an important forum for Deloitte to meet with like minded companies. The Netherlands Network of UN Global Compact is an initiative of Dutch business leaders to further the contribution of private business – within its sphere of influence – to sustainable development. We will actively participate in the steering committee of Netherlands Network.

Internal Policies

UN Global Compact Principle	Governance Instruments	Compliance Monitoring
Human Rights Labor Anti-corruption	Shared Values Ethical Principles Code of Conduct Health & Safety Global People Commitment Survey Diversity Employee Relations policies Global Excellence Model (gEm)	Policy Manual Annual member firm compliance representations Practice reviews Ethics program effectiveness survey
Environment	Environmental policy 2008-2011	

Value Chain Policies

UN Global Compact Principle	Suppliers	Clients
Human Rights Labor Anti-corruption Environment	Service level agreement	Working on: Client risk Client acceptance

Sustainability reports tend to get longer and longer, covering every single issue related to corporate responsibility. As the jury of the Accountancy Award in 2007 put it: "The reports are rather voluminous and do not really invite you to read them in the entirety." Taking this into account, we have written a concise report which covers just one or two relevant topics or dilemmas we tackled in each chapter. More depth information is contained on our special Annual Report website.

Deloitte Global Corporate Responsibility Council

Deloitte is continuously developing its CR&S policy, not just in the Netherlands but also globally. A Global Corporate Responsibility Council was formed in the autumn of 2007. The Council is presided over by John Connolly. Jan Dalhuisen, member of the Deloitte Netherlands Executive Board, is a member of the Council. Its first meeting took place in February 2008.

The Council will have global oversight and responsibility for our broad Corporate Responsibility agenda, which includes:

- **Community investment:** "Putting something back" by encouraging and supporting member firm actions with clear priorities and goals, sharing best practices and establishing selected global activities;
- **Operational sustainability:** amending our own working practices in member firms to be more sustainable;
- **Helping our clients be responsible:** influencing, aligning and challenging the global development of services relevant to responsibility;
- **Engaging in the wider agenda:** influencing the wider agenda (policy and action) on major issues with potential emphasis on climate change and education and with these vital issues being key features of all four major elements of our program.

Scope of the report.

Relevance, information systems and the reporting process

Deloitte reports on an annual basis, this report refers to all Deloitte activities in the Netherlands from 1 June 2007 to 31 May 2008 and includes data from Deloitte Holding BV and its fully owned entities. The scope of the report is similar to last year.

We have taken the utmost care to ensure that the information in this report is accurate. When data related to a different period or older data has been adjusted, the text explicitly says so. As a rule, we compare progress to similar charts from last year so that our readers can benchmark our performance.

This report is based on the reporting guidelines of the Global Reporting Initiative (GRI) G3 requirements. The GRI table can be found on our website. It states the subjects that have been and have not been included in the report and refers to other sources used. Several levels of application are possible for the GRI guidelines. Our level is B+. We provide the required profile information, an overview of the management approach and at least 20 performance indicators.

HR information has been derived from our integrated business information system. The other information has been carefully collected from various other parts of the organization. For data supporting the chapter "Ecological footprint" we have used data provided by our suppliers. The mathematical model applied is the UNEP GHG model. The text states whether data is based on estimates.

Materiality and selection of issues

The report has been prepared according to the five themes of corporate responsibility; each chapter is dedicated to one theme. In determining content, we decided to focus on one issue per chapter. We have selected the issues in an interactive process with those responsible for the themes in Deloitte's operations. They identified the dominant issues from this year's agenda, given our strategy, the output from the Executive Board workshop and the feedback we received on our last sustainability report.

The goals stated for the five themes are translated into new key performance indicators to be used as from next financial year. Please visit our website for the goals 2006-2008. These key performance indicators are mostly derived from our strategy which was drafted on the basis of an interactive dialogue with our internal stakeholders, our employees.

Stakeholders

Our most visible stakeholders are our people and our clients. However, we also seriously look at the interests of others such as professional associations, government bodies, suppliers and obviously the users of information that has been audited or reviewed by us. Apart from daily contact in the conduct of the business, we have several formal instruments for dialogue with our stakeholders. In the chapters "clients" and "people" we explain these further.

External Assurance

Ernst & Young Accountants has audited the information provided in our report. E&Y's assurance report can be found at the end of this report.

We have requested E&Y to audit the information of the year 2007/2008 provided in our report.

On 30 August 2007, E&Y has issued a limited review opinion on the information for the year 2006/2007. No assurance was obtained on the information for the year 2005/2006.

Our clients.

Corporate Responsibility and Sustainability (CR&S) is gaining in importance in today's business environment. It is not only high on the agenda of the Corporate Social Responsibility manager but also on that of the board.

Our (potential) clients also see it as an important factor in selecting an accountancy and advisory firm; 60% of respondents to our market survey carried out in 2008 stated that corporate responsibility is (very) important in their selection. 62% want to be kept up to date on the consequences of our advice in the field of corporate responsibility (see also graphic on page 57). We are very aware of the implementation of the Dutch governmental policy to assure that all public purchases will be 100% sustainable in 2010. This will also apply to Deloitte service offerings to the public sector. To keep ahead of these demands, we have continually developed and clarified our CR&S services.

Taking corporate responsibility to the next level

As it evolves, CR&S is moving into the board room. At this level of engagement, CR&S is a business imperative that informs the overall corporate strategy and is in effect a value creation mechanism. The focus on value creation also prompts CFOs and financial executives. In a discussion with them, we have addressed the question "what is sustainability for them". This took place during a workshop we organized with FINEM (Vereniging voor Financieel-Economisch Management). It became clear that final responsibility for sustainability lies with the executive, but should be born by the whole organization. It is an undivided part of "the license to grow" and is to be integrated in the overall strategy and business processes. However, this also depends on the type of industry; for one integrating in the operational business processes is key, while for others the implementation of a separate sustainability program is sufficient. In order to manage sustainability, KPI's in this field should be part of performance reports.

CR&S at a strategic level implies identifying relevant global trends which impact the organization – like the emergence of new consumer and labor markets, the increased scarcity of resources, or the impact of climate change. These trends lead to new business opportunities like energy efficient innovations or cradle-to-cradle certified products.

Although, we have not been acting in a front position, we are now investing in a so-called integrated service offering based on this strategic value approach. We do not position CR&S as a separate product group but integrate it in strategy consulting, supply chain, tax-, audit- and financial advisory services. We are part of a broader Deloitte community engaging in CR&S. Globally, we work closely with CR&S practitioners from different countries and are linked to the external CR&S community.

We gather feedback from our clients through a number of channels. We have our renewed client satisfaction assessment program, our yearly client satisfaction survey and the daily ongoing interactions between professionals and clients. An important source of insight into our clients' concerns about CR&S is the proposal process: clients increasingly incorporate questions about Deloitte's corporate responsibility activities into their requests for proposal.

Sustainability and Transparency in Distribution

Regardless of a company's position on the corporate responsibility spectrum, most organizations have considerable impact and exposure to risks beyond their own boundaries. Demands for transparency and sustainability in the supply chain are growing as companies are increasingly acting on a global level.

Companies are facing challenges such as reducing CO₂ emissions, responding to changing customer demands, such as green products and environmental labelling. Also, there is a need to further improve transparency in the supply chain, improve the internal operations and meet the latest reporting requirements. Sustainability impacts all stakeholders in the supply chain: owners, employees, customers, suppliers, shareholders and investors.

For these reasons, our consultants in supply chain management focus on three perspectives: economic, environmental and social performance. We help our clients to design a supply chain network that minimizes their total supply chain costs (maximizing profits) while meeting service level requirements. We design efficient processes that improve productivity of the operations and reduce costs. And we help clients spot opportunities for improvement.

We have supported a large number of companies to assess and report on sustainability in distribution, resulting in a reduction:

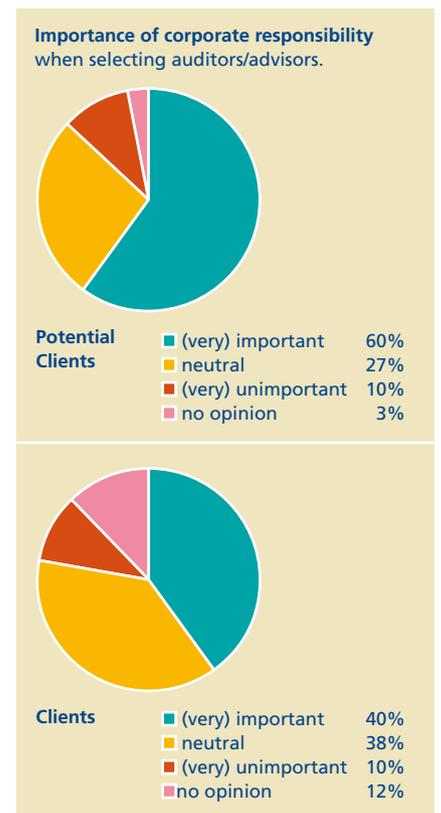
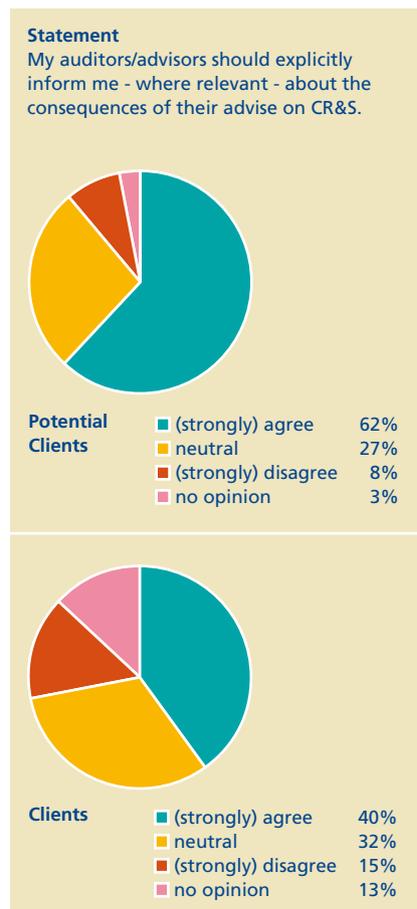
- Design of efficient processes to reduce waste.
- Optimization of their supply chain network to reduce carbon footprint, including decisions on modes of transportation, facility locations, and service levels.

We help clients to assess and develop governance and management practices, community investment and involvement. Taken as a whole, these practices improve corporate transparency and accountability.

Stakeholder inclusiveness

We conducted a stakeholder survey regarding our second sustainability report 2006-2007; the overall score is 7.4 (last year 7.5). Their main concerns are the feasibility of our goals; the respondents perceive our goals as not SMART enough. We have now defined key performance indicators for the areas relating to corporate responsibility.

In addition, our stakeholders have high expectations of our thought leadership program. We have redefined it by identifying five themes based around our competencies and knowledge.



Our people.

With our LEAP strategy we aim to achieve market leadership. This is only possible if we also lead in the area of people. In a competitive labor market with a shrinking, diverse and demanding labor pool, the only way to retain and recruit enough of the best people is to be the most attractive. Becoming the best place to work takes time and hard work, but we are committed to it. As of the new financial year, we will be making changes, embarking on a selection of initiatives as well as implementing more rigorous KPIs in this area.

People Commitment

During the year under review, we initiated our people commitment survey – a critical measurement of how committed our people are to the organization. We do not just measure attitudes and satisfaction but highly emphasize the readiness of our people to act; their identification with and attachment to the firm; their internalization of our goals; and their willingness to make real effort to reach them. This survey is also regularly conducted in other Deloitte member firms.

Our response rate was 56%. In summary, The Netherlands overall Commitment Index was somewhat lower than the international cross firm commitment of 74. There are some cultural differences that contribute to the gap but the message is clear: we have work to do. The vast majority of our employees are satisfied with our learning

activities, our way of working together, diversity and our quality as a service provider. Nevertheless, the index also shows that our employees are less committed than colleagues from other member firms. Our employees were asked to identify and prioritize the issues to address this. They prioritized items related to personal attention, feedback and coaching, effective communication and change management.

People Leadership: becoming the Best Place to Work

Becoming The Standard of Excellence for our people requires an increased focus on and investment in our Talent. We have identified three key initiatives which are summarized briefly below. Each has several underlying activities.

Significantly increase our commitment to each other

Our goal is to significantly improve our commitment to each other and therefore also to improve the retention of our top talent. Initial areas of focus are performance management, recognizing success, coaching, career customization and diversity. We have set a target to reduce the attrition of top performers to 18% by 2011. To get there, we have set a target for this financial year of the reduction of the attrition in general to 19.5%.

Recruit effectively to achieve our LEAP strategy

LEAP demands a significant increase in people with different skill-sets and diversity of background. We need to meet this challenge, building on our recruiting strength. We will revisit our strategy and

	Realized 2007/2008	Realized 2006/2007	Realized 2005/2006	Targets 2007/2008	Targets 2006/2007
FTE's	5,192	5,406	5,673		
Average Headcount	5,652	5,883	6,193	-	-
Total Hires	1,274	1,081	1,030	962	778
Total Experienced Hires	309	208	150	374	231
• Total Partner Hires	5	6	4	-	-
Total Graduate Hires	965	873	880	588	547
Total Internship	357	355	305	-	-
Total Exits	1,322	1,184	1,370	-	-
Total Divestments	257	-	-	-	-

All HR data is based on information excluding temporary employees. In exits, hires and sickleave data internships are also not included. Further all HR calculations are based on average headcount.

focus on our capability, infrastructure and governance. We will enhance our competency around recruiting experienced hires. We also aim to increase our ranking among the best companies by graduate high achievers. In 2008/2009, our goal is to recruit 1,114 new hires in total.

Deliver HR service excellence

Excellent HR support is a key factor in achieving people leadership. Therefore we will be taking steps to improve ourselves, measuring this by way of feedback.

People Data – year under review

As can be seen from our “People Data” below, we recruited 1,274 new hires. Among

the 1,274, we recruited 965 graduates and 309 experienced hires. We are able to attract and recruit new hires but are less able to retain our talent. For these reasons we have made retention a top strategic issue. Mainly as a result of divestments our average headcount dropped to 5,652.

We improved upon our diversity in terms of representation of women at the more junior levels. We did not reach our target for senior representation but we have renewed our commitment and focus on this. We have set a realistic target of eight percent female representation at partner and director level by 2011. Diversity in all aspects is a core value of ours and we will

continue to strive for a culture that embraces and leverages this strategic imperative.

For the year ahead, we are prioritizing the advancement of women as our main focus because of our retention challenge. We will revisit our diversity strategy annually and during 2008/2009 we will assess what we need to do moving forward regarding other important aspects of diversity, including achieving ethnic diversity that reflects our immigrant population.

Diversity figures (Female)	Targets 2008/2009	Targets 2007/2008	Realized 2007/2008	Realized 2006/2007	Realized 2005/2006
Partner	6%	10%	4%	4%	4%
Director	6%	10%	5%	4%	5%
Senior Managers	20%	25%	15%	13%	14%
Managers	25%	30%	23%	21%	21%
Aspirant/Jr. Managers	35%	40%	30%	29%	27%
Other Staff	50%	45%	55%	53%	51%

	2007/2008	2006/2007	2005/2006
Average Age	34	34	35
% Male	62%	62%	61%
% Female	38%	38%	39%
% Sickleave	3.60%	3.60%	3.80%

Part-time/Full-time population (%)	Parttime 2007/2008	Fulltime 2007/2008	Parttime 2006/2007	Fulltime 2006/2007
Population of Fee-earners (%)	20%	80%	20%	80%
Population of Support (%)	46%	54%	48%	52%
Population of Deloitte (%)	25%	75%	26%	74%

Integrity: The basis of trust.

Client acceptance: Know Your Client

Today, investments made by financial institutions need to satisfy ever more stringent demands – imposed not only by public opinion, but also by legislation, regulation and case law. As a result, these institutions are increasingly transparent about their investments. We at Deloitte also have a duty of care to all our stakeholders – to ensure that we do not compromise our own integrity by doing business with parties on whose integrity we cannot rely. So we implemented stringent “Know Your Client” procedures.

Dilemmas

By definition, client acceptance gives rise to a number of dilemmas about the nature of client activities. Who do you accept as a client – and who do you turn away? What criteria do you apply? On what sort of basis do you make your decisions: ethical, reputational or purely commercial?

Formalized procedure

We have a formalized Client Acceptance procedure, which is executed before any new client is accepted. Evaluation criteria used include independence, ethics, type of business and reputation.

Escalation

We apply a specific escalation procedure. In cases of doubt, the Acceptance Center discusses any potential issues in doing business with a client with Deloitte’s General Counsel, the Risk & Reputation Leader or the Ethical Officer. Business management can escalate the matter to the Executive Board for reconsideration if they do not agree with the decision. There have been several cases where we did not accept a client.

Ethical Officer

The Ethical Officer has reported to our executive about 27 incidents concerning reports to our confidential counsellors about a wide variety of topics, such as accepting gifts (as result of which a new gifts regulation has been drawn up), and accepting hospitality.

Complaints & Whistleblowers Procedure

In 2007, Deloitte set up a Complaints & Whistleblowers Procedure. This is in addition to the existing tools and procedures that we have already been using to safeguard our integrity, quality awareness, and ethical conduct. The Complaints & Whistleblowers Procedure is based on the following legal foundations:

- The Accountants’ Organizations (Supervision) Act (WTA)
- The Accountants’ Organizations (Supervision) Decree (BTA)
- The International Standard on Quality Control (ISQC) 1, on complaints procedures
- The Dutch Corporate Governance Code (Tabaksblat Code)

The Complaints Committee, which reports to the Executive Board and the Works Council, deals with complaints from staff, clients and third parties, and covers matters such as intimidation, violence, discrimination and bullying. In 2007, it received nine complaints. Of these, seven have already been addressed.

Our role in society.

We deal with a wide array of topics of interest to different stakeholders. We participate in a multitude of councils, committees and boards of governors, and are part of local and national networking bodies, as well as giving back via our community investment program IMPACT Day. It is our challenge to leverage our knowledge and expertise and work with those not-for-profit organizations: either those whose missions align with our core competencies or where we can add considerable value.

In short, our strategic approach concerning our role in society focuses on mobilizing our intellectual capital to strengthen the nonprofit sector, charities and the like. We constantly look for opportunities and have recently launched our Insidership program. Though not-for-profits are often sophisticated in delivering their social missions, they frequently struggle with strategic, operational and financial challenges. Through Insidership, we encourage our employees to use their business skills and make significant and lasting contributions to organizations via board- and committee positions. We have started a pilot in Amsterdam; more than 60 employees have expressed their interest in participating in Insidership. If we succeed in effectively rolling out our pilot in Amsterdam, we will expand to other offices as well.

Capacity building

Within the tax function, we also foster a culture of knowledge sharing in the broadest sense. We have five professors, several university lecturers and eight PhD students who all a fair amount of their time to the fiscal law schools at several universities. Hans Pijl is one of them. He is also affiliated with the United Nations on a pro-bono basis. For many years now he has been a very active member of the United Nations sub-Group of Experts for the definition of the Permanent Establishment-Article, and in that capacity writes reports, participates in discussions, and acts as a technical expert at the yearly meetings of the UN Group of Experts. Hans is also a training facilitator to tax authorities of several (both OECD and non-OECD) countries.

Advising IMC Weekend School

IMC Weekend School is a supplementary education school for children, aged from ten to fourteen, from underprivileged neighborhoods in the major cities of the Netherlands. Deloitte has a partnership agreement with the school since the beginning of 2007; we financially support IMC Weekend School, but we also agreed to contribute in kind.

Last year during IMPACT Day, our consultants advised IMC Weekend School on business development issues and trained its staff in financial matters. This was a fruitful start that led to more intensive cooperation; our expertise on strategy and operations fitted well with the new requirements of the growing IMC Weekend School. Starting on a small scale, the first Weekend School opened in 1998 in Amsterdam Southeast, and rapidly the program has grown to include nine branches.

Our consultants analyzed the IMC Weekend School's organization by interviewing their employees and facilitating a workshop between its management and several location managers. This resulted in a tailor made advise including a new organization model, steering mechanisms and a change roadmap. The advisory board, management and team adopted our recommendation. We will continue working with IMC Weekend School in the next year.

TMT Dutch Predictions

At the beginning of each year, the global Deloitte organization assembles a set of Global TMT Predictions around developments in the technology, media and telecom industries (TMT). These global predictions form the basis of the Dutch Predictions, in which Deloitte and major players in the TMT sector in the Netherlands give their view of the outlook for their sector in the Netherlands.

One of the predictions made by Deloitte in the TMT Dutch Predictions 2008 is that more organizations will act responsibly and involve sustainability in their day-to-day decision-making processes. When doing so, organizations should look first at their ICT infrastructures and systems. Energy consumption for IT systems is high and already accounts for an average of 30-40% of all company energy use. More IT managers - and their companies - are becoming aware of the impact of IT on the environment and will develop a number of strategies to reduce this.

More than 430 Deloitte professionals serve as board members and officers of approximately 690 nonprofit entities.¹

We undertake several pro bono activities. Large pro bono clients are IMC Weekend School, the North Star Foundation, and Aflatoun. For more information please visit: www.deloitte.nl

¹ This figure has been adjusted; last year's figure incorporated partners and staff who were no longer employed.

Our ecological footprint.

We recognize the importance of minimizing the impact of our operations and services on the environment. As stated last year, we concentrate on buildings and energy, travel and procurement. In the past months, we have continued to look for new ways of reducing our carbon emissions but we are also facing some of the limitations of going green.

Inhabiting Green Space

This year our average m² has decreased from 143,268 m² to 132,731 m² and is to be further downsized in 2008-2009.

Our new buildings are more environmentally efficient and utilize innovative equipment such as efficient heating and cooling.

This will result in further reduction of CO₂ emission. We have seen that greening our buildings implies a tradeoff between our ambition with regard to energy saving measures versus the comfort of our buildings. For instance, humidifiers are energy consumers but also important to the internal climate.

We have reviewed opportunities for reducing energy consumption by means of a quick scan in ten of our offices. We found that there is still room for optimization. Soft amendments – fine tuning of energy management systems, sub-metering, awareness raising and the installation of movements so that lights are only used when people are in our buildings – will reduce energy consumption up to a range of 5-8%. In addition, we are using renewable energy by purchasing 62% green energy.

Travelling Green

We have adjusted our lease car program so that employees have more options to select hybrid and/or fuel efficient cars. The use of our NS business card is slowly growing, about 33% of employees (1,899 of an average of 5,750 cards) have chosen the business card for travel in the past 12 months. During the first year employees elected to take the train 17,000 times, covering 1.8 million kilometers. This resulted in a CO₂ reduction of 200 tonnes. We also set a goal of swapping 10% of car travel for train travel by 2010.

Holding Vendors to Green and Social Standards

By selecting a flexible Service Level Agreement that includes green and social measures, we can make sure that our vendors share a commitment to a sustainable workplace. We are serving fair trade coffee in all our offices. We will take appropriate measures to collect and separate waste.

Our green agenda 2011

We have set one environmental target for further reduction of our carbon footprint. We will reduce carbon emissions by 40 percent by 2011 from the 2006/2007 baseline. We have developed a sustainability policy that sets out the path we will follow to reach this target during the next three years.

Basic assumptions of the overall carbon reduction target 2011

- The main contributors of carbon emissions are: heating, electricity, car travel (excluding commuting), flights and paper consumption. Our reduction scheme will be restricted to these.
- We will focus on the reduction of CO₂ emissions and do not yet take into account other greenhouse gas emissions or its CO₂ equivalents.
- We will realize our target by taking measures ourselves on the above mentioned contributors, by purchasing renewable energy, offsetting our carbon emissions and generic developments (EC directive on carbon emission of cars).

	2007-2008	2006-2007
Travel		
Number of lease cars	3,403	3,500
Number of professional km per lease car	22,500 km	22,000 km
CO ₂ emission per lease car ¹	3.94 ton	4.07 ton
Number of flown km per FTE ²	4,179	3,177
CO ₂ emission of flights per FTE ³	0.60 ton	0.45 ton
Building and energy		
Square meters in use (year end)	132,731 m ²	143,268 m ²
Energy consumption (kWh per m ²) ⁴	117	133
Energy consumption per FTE ⁴	3,276	3,527
Increase/decrease in consumption (kWh per m ²) ⁴	-7.7%	1.45%
CO ₂ emission due to energy consumption	7,398	8,293
Percentage energy consumption Deloitte Datacenter	26%	20%
Paper		
Paper in use in kg	456,383 kg	545,890 kg

¹ The calculation of 2006/2007 is based on the emission factor of petrol and 2007/2008 is based on a weighted average of petrol, diesel and LPG.

² Data based on flights booked by our preferred travel agency.

³ For continental flights we used the short haul conversion factor for intercontinental flights we used the long haul conversion factor.

⁴ Energy consumption is based on the weighted average of m² of which 60% is calculated and 40% estimated.

NS Business Card 2007-2008	Number of journeys	Km
Taxi	2,009	11,660
Train	17,228	1,842,189
Train taxi, bicycle, etc.	1,085	-
Total until March 2008	20,322	1,853,849
Total*	25,403	2,317,311

* Exploration 12 month period, multiplier 1.25 based on estimation of growth.

Assurance Report.

To: Shareholders, Supervisory Board and Executive Board of Deloitte Holding B.V., Rotterdam

Engagement

We have performed an assurance engagement in accordance with Standard 3410, "Assurance standard relating to social reports". Our assurance engagement aimed to obtain reasonable assurance that the information in the sustainability report 2007-2008 of Deloitte Holding B.V. is, in all material respects, a reliable and adequate representation of the policy, activities, events and performance with respect to sustainability during 2007-2008.

Criteria

We assessed the sustainability report 2007-2008 against the Sustainability Reporting Guidelines (G3) published by the Global Reporting Initiative, the Guide to sustainability reporting of the Dutch Accounting Standards Board (Raad voor de Jaarverslaggeving) and Deloitte Holding B.V.'s own reporting policies. We believe that these criteria are suitable for our assurance engagement.

Management's responsibility

Management is responsible for the preparation of the report and the information therein in accordance with the criteria mentioned above. This responsibility includes designing, implementing and maintaining internal control relevant to the preparation of a sustainability report that is free of material misstatements, selecting and applying appropriate reporting policies that include the GRI reporting principles and using measurement methods and estimates that are reasonable in the circumstances. The choices made by management, the scope of this report and the reporting policy, including any inherent limitations that could affect the reliability of information, are set out on page 55 of the report.

Auditor's responsibility

Our responsibility is to express a conclusion with regard to the sustainability report based on the engagement described above. An audit is aimed at obtaining a reasonable level of assurance for our conclusions. We performed our procedures in accordance with Dutch law and the requirements set out therein with respect to the independence of assurance team members.

We have performed all the procedures deemed necessary to obtain the evidence that is sufficient and appropriate to provide a basis for our conclusions. Our main procedures:

- Assessing the acceptability and consistent application of the reporting principles used, and the significant estimates and calculations made in preparing the sustainability report 2007-2008.
- Assessing whether all relevant topics have been addressed.
- Auditing the reliability of the information in the sustainability report 2007-2008 of Deloitte Holding B.V. by:
 - Obtaining an understanding of the sector and the relevant sustainability issues specific for the organization.
 - Obtaining an understanding of the design and operation of the systems and methods used to collect and process the reported information, including the consolidation process.
 - Identifying inherent risks relating to the reliability of the information and investigating the extent to which these risks are limited by internal controls.
 - Assessing the concerning internal controls for their operating effectiveness, insofar as this was relevant for our assurance engagement.
 - Perform based on a risk analysis further procedures related to the quantitative and descriptive information in the report, by a combination of:
 - Interviews with relevant staff on strategy, policy, communication and management combined with document analysis to substantiate the related descriptive information in the report.
 - Quantitative analyzes to assess the quantitative data.
 - Reconciliations with audited financial statements and underlying environmental and social data systems.
 - Detailed checks of the data themselves on a test basis, using internal and external sources of information to substantiate the reliability of the information provided.
- Evaluating the sufficiency of the sustainability report 2007-2008 of Deloitte Holding B.V. and its overall presentation against the criteria mentioned above.

Conclusions

Based on our procedures performed to obtain a reasonable assurance and taking into account the choices made by Deloitte Holding B.V. as reflected in the reporting policy, we believe that the information in the sustainability report 2007-2008 of Deloitte Holding B.V., in all material respects, provides a reliable and sufficient representation of the policy, activities, events and performance with respect to sustainability during 2007-2008, in accordance with the Sustainability Reporting Guidelines issued by the Global Reporting Initiative, the Guide to sustainability reporting of the Dutch Accounting Standards Board (Raad voor de Jaarverslaggeving) and the documented reporting policy of Deloitte Holding B.V.

Rotterdam, 5 August 2008

for Ernst & Young Accountants LLP

Sgd D.A. de Waard